

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Greensburg Community Schools (1730)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$7,417,750	\$7,428,723	\$7,169,380	\$6,954,931	-1.6%	-3.0%
Non - Certified Salaries	120	\$986,441	\$1,023,299	\$1,042,452	\$1,103,913	2.9%	5.9%
Group Health Insurance	222	\$928,398	\$979,295	\$892,553	\$944,201	0.4%	5.8%
Social Security Certified	212	\$543,248	\$544,495	\$550,142	\$517,379	-1.2%	-6.0%
Teacher Retirement Fund, After 7-1-95	216	\$394,479	\$528,930	\$465,517	\$474,306	4.7%	1.9%
Other Professional and Technical Services	319	\$129,008	\$198,148	\$197,292	\$212,232	13.3%	7.6%
Textbooks	630	\$129,404	\$69,481	\$234,928	\$210,483	12.9%	-10.4%
Operational Supplies	611	\$162,929	\$131,150	\$114,047	\$151,051	-1.9%	32.4%
Licensed Employees	135	\$119,195	\$198,175	\$127,499	\$123,943	1.0%	-2.8%
Stipends	131	\$0	\$0	\$344,398	\$120,325	NA	-65.1%
Computer Hardware	741	\$0	\$0	\$0	\$113,184	NA	NA
Public Employees Retirement Fund	214	\$75,828	\$99,939	\$92,500	\$107,844	9.2%	16.6%
Other Supplies and Materials	615, 660 - 689	\$152,115	\$174,824	\$183,134	\$101,311	-9.7%	-44.7%
Social Security Noncertified	211	\$84,254	\$92,891	\$88,784	\$92,850	2.5%	4.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$127,282	\$143,502	\$103,210	\$86,020	-9.3%	-16.7%
Other Employee Benefits	241 - 290	\$34,808	\$34,728	\$67,265	\$65,263	17.0%	-3.0%
Workers Compensation Insurance	225	\$27,793	\$31,000	\$36,000	\$38,853	8.7%	7.9%
Group Accident Insurance	223	\$30,908	\$30,760	\$29,746	\$28,811	-1.7%	-3.1%
Instruction Services	311	\$26,314	\$24,785	\$37,198	\$28,794	2.3%	-22.6%
Group Life Insurance	221	\$27,607	\$28,322	\$27,710	\$27,812	0.2%	0.4%
Transfer Tuition to Other School Corps Within State	561	\$88,766	\$83,144	\$38,173	\$25,894	-26.5%	-32.2%
Travel	580	\$12,942	\$21,134	\$29,092	\$15,704	5.0%	-46.0%
Library Books	640	\$11,954	\$15,932	\$17,406	\$15,329	6.4%	-11.9%
Pupil Services	313	\$40,525	\$7,795	\$923	\$14,759	-22.3%	1499.9%
Periodicals	650	\$4,069	\$8,264	\$4,627	\$5,059	5.6%	9.4%
Dues and Fees	810	\$16,266	\$5,015	\$5,269	\$4,730	-26.6%	-10.2%
Content	747	\$2,500	\$0	\$15	\$2,450	-0.5%	16233.3%
Instructional Programs Improvement Services	312	\$13,997	\$8,852	\$3,441	\$1,592	-41.9%	-53.7%
Food Purchases	614	\$2,139	\$1,274	\$0	\$348	-36.5%	NA
Professional Development	748	\$0	\$0	\$0	\$125	NA	NA
Equipment	730	\$2,358	\$3,153	\$14,357	\$0	-100.0%	-100.0%
Repairs and Maintenance Services	430	\$7	\$133	\$0	\$0	-100.0%	NA
Miscellaneous Objects	876 - 899	\$135	\$0	\$0	\$0	-100.0%	NA
Other Purchased Services	593	\$3,331	\$10,160	-\$2,149	\$0	-100.0%	NA
Advertising	540	\$199	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$11,596,948	\$11,927,303	\$11,914,907	\$11,589,494	0.0%	-2.7%
Student Instructional Support							

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Greensburg Community Schools (1730)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Certified Salaries	110	\$1,120,447	\$1,137,344	\$1,168,353	\$1,138,994	0.4%	-2.5%
Non - Certified Salaries	120	\$393,543	\$440,326	\$465,224	\$419,289	1.6%	-9.9%
Group Health Insurance	222	\$266,246	\$262,061	\$266,267	\$281,488	1.4%	5.7%
Social Security Certified	212	\$85,167	\$86,200	\$89,198	\$86,500	0.4%	-3.0%
Teacher Retirement Fund, After 7-1-95	216	\$61,368	\$74,996	\$69,222	\$82,365	7.6%	19.0%
Pupil Services	313	\$29,691	\$32,087	\$5,450	\$49,831	13.8%	814.3%
Public Employees Retirement Fund	214	\$34,615	\$50,490	\$48,780	\$45,860	7.3%	-6.0%
Social Security Noncertified	211	\$26,776	\$30,259	\$31,829	\$28,516	1.6%	-10.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$17,370	\$19,307	\$15,504	\$10,619	-11.6%	-31.5%
Other Employee Benefits	241 - 290	\$5,410	\$4,940	\$10,516	\$10,534	18.1%	0.2%
Workers Compensation Insurance	225	\$9,400	\$9,400	\$5,134	\$10,400	2.6%	102.6%
Stipends	131	\$0	\$0	\$11,286	\$5,075	NA	-55.0%
Group Accident Insurance	223	\$5,034	\$4,601	\$4,649	\$4,541	-2.5%	-2.3%
Group Life Insurance	221	\$4,734	\$4,507	\$4,660	\$4,440	-1.6%	-4.7%
Operational Supplies	611	\$4,106	\$5,951	\$5,721	\$4,092	-0.1%	-28.5%
Travel	580	\$0	\$0	\$2,521	\$332	NA	-86.8%
Dues and Fees	810	\$0	\$0	\$534	\$66	NA	-87.6%
Other Professional and Technical Services	319	\$1,094	\$0	\$0	\$0	-100.0%	NA
Student Instructional Support Total		\$2,065,001	\$2,162,470	\$2,204,847	\$2,182,940	1.4%	-1.0%
Overhead and Operational							
Non - Certified Salaries	120	\$1,817,955	\$1,862,990	\$1,941,717	\$1,991,692	2.3%	2.6%
Equipment	730	\$1,540,963	\$1,182,406	\$910,798	\$1,318,996	-3.8%	44.8%
Food Purchases	614	\$580,485	\$629,191	\$616,649	\$668,796	3.6%	8.5%
Light and Power - Other Than Heating and Cooling	625	\$669,451	\$682,203	\$675,592	\$667,397	-0.1%	-1.2%
Student Transportation Services	510	\$357,678	\$355,449	\$372,174	\$347,088	-0.7%	-6.7%
Group Health Insurance	222	\$180,066	\$414,777	\$213,120	\$300,132	13.6%	40.8%
Repairs and Maintenance Services	430	\$55,383	\$57,675	\$142,570	\$205,327	38.8%	44.0%
Heating and Cooling for Buildings - Gas	622	\$205,667	\$228,144	\$276,813	\$196,548	-1.1%	-29.0%
Insurance	520	\$143,937	\$162,993	\$181,300	\$190,697	7.3%	5.2%
Certified Salaries	110	\$133,867	\$169,663	\$133,013	\$143,600	1.8%	8.0%
Operational Supplies	611	\$121,193	\$105,620	\$113,815	\$115,725	-1.1%	1.7%
Public Employees Retirement Fund	214	\$75,898	\$106,940	\$97,162	\$109,403	9.6%	12.6%
Social Security Noncertified	211	\$94,882	\$96,040	\$99,547	\$100,825	1.5%	1.3%
Water and Sewage	411	\$88,057	\$106,243	\$92,922	\$96,837	2.4%	4.2%
Other Technology Hardware	746	\$86,380	\$144,954	\$24,100	\$76,513	-3.0%	217.5%
Gasoline and Lubricants	613	\$82,496	\$85,580	\$90,116	\$71,570	-3.5%	-20.6%
Other Supplies and Materials	615, 660 - 689	\$33,566	\$46,060	\$72,616	\$49,064	10.0%	-32.4%
Telephone	531	\$24,373	\$25,545	\$26,161	\$25,522	1.2%	-2.4%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Greensburg Community Schools (1730)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Workers Compensation Insurance	225	\$25,440	\$23,637	\$24,200	\$24,200	-1.2%	0.0%
Connectivity	744	\$7,181	\$12,403	\$15,443	\$20,465	29.9%	32.5%
Postage and Postage Machine Rental	532	\$16,433	\$15,464	\$18,613	\$18,094	2.4%	-2.8%
Dues and Fees	810	\$9,715	\$12,091	\$14,718	\$13,889	9.3%	-5.6%
Other Employee Benefits	241 - 290	\$11,715	\$11,930	\$13,800	\$13,800	4.2%	0.0%
Other Professional and Technical Services	319	\$25,501	\$14,162	\$18,942	\$12,637	-16.1%	-33.3%
Travel	580	\$16,070	\$22,165	\$17,540	\$11,959	-7.1%	-31.8%
Social Security Certified	212	\$8,736	\$11,777	\$9,099	\$10,162	3.9%	11.7%
Removal of Refuse and Garbage	412	\$8,141	\$9,083	\$9,301	\$9,913	5.0%	6.6%
Unemployment Insurance	230	\$8,179	\$15,467	\$0	\$8,567	1.2%	NA
Instruction Services	311	\$2,822	\$9,694	\$8,379	\$7,656	28.3%	-8.6%
Staff Services	314	\$7,124	\$10,601	\$9,219	\$5,732	-5.3%	-37.8%
Advertising	540	\$3,523	\$7,482	\$4,912	\$4,804	8.1%	-2.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,072	\$5,017	\$4,098	\$4,359	1.7%	6.4%
Group Life Insurance	221	\$3,623	\$3,836	\$3,743	\$3,938	2.1%	5.2%
Stipends	131	\$0	\$0	\$6,735	\$2,348	NA	-65.1%
Group Accident Insurance	223	\$1,280	\$1,590	\$1,478	\$1,485	3.8%	0.4%
Board of Education Services	318	\$62,525	\$22,302	\$1,485	\$440	-71.0%	-70.4%
Periodicals	650	\$0	\$0	\$0	\$433	NA	NA
Teacher Retirement Fund, After 7-1-95	216	\$0	\$5,210	\$276	\$90	NA	-67.3%
Miscellaneous Objects	876 - 899	\$0	\$505	\$0	\$0	NA	NA
Content	747	\$0	\$0	\$4,815	\$0	NA	-100.0%
Statistical Services	317	\$1,805	\$0	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$6,516,182	\$6,676,888	\$6,266,981	\$6,850,703	1.3%	9.3%
Non Operational							
Redemption of Principal	831	\$1,905,000	\$2,193,854	\$2,175,000	\$2,230,000	4.0%	2.5%
Equipment	730	\$524,878	\$735,265	\$278,714	\$1,022,616	18.1%	266.9%
Buildings	720	\$0	\$0	\$673,732	\$501,104	NA	-25.6%
Interest	832	\$756,131	\$533,562	\$525,483	\$465,400	-11.4%	-11.4%
Computer Hardware	741	\$501,766	\$230,291	\$566,735	\$428,820	-3.9%	-24.3%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$4,160	\$100,166	\$63,023	NA	-37.1%
Awards	875	\$22,372	\$27,194	\$21,553	\$27,660	5.4%	28.3%
Other Professional and Technical Services	319	\$42,721	\$7,875	\$36,843	\$16,443	-21.2%	-55.4%
Wireless Equipment	743	\$0	\$0	\$0	\$10,527	NA	NA
Content	747	\$0	\$0	\$14,517	\$5,458	NA	-62.4%
Other Purchased Services	593	\$0	\$0	\$51,281	\$3,742	NA	-92.7%
Investments	920	\$4,196	\$3,938	\$4,236	\$3,710	-3.0%	-12.4%
Operational Supplies	611	\$438	\$2,243	\$490	\$438	0.0%	-10.7%

Trends in School Corporation Expenditures by Object
Biannual Financial Report Data
Greensburg Community Schools (1730)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Non - Certified Salaries	120	\$0	\$0	\$1,550	\$0	NA	-100.0%
Other Supplies and Materials	615. 660 - 689	\$42,381	\$0	\$3,740	\$0	-100.0%	-100.0%
Miscellaneous Objects	876 - 899	\$10,709	\$0	\$0	\$0	-100.0%	NA
Social Security Noncertified	211	\$0	\$0	\$119	\$0	NA	-100.0%
Public Employees Retirement Fund	214	\$0	\$0	\$174	\$0	NA	-100.0%
Instructional Programs Improvement Services	312	\$0	\$19	\$0	\$0	NA	NA
Advertising	540	\$0	\$0	\$749	\$0	NA	-100.0%
Non Operational Total		\$3,810,592	\$3,738,400	\$4,455,082	\$4,778,941	5.8%	7.3%
Grand Total		\$23,988,724	\$24,505,061	\$24,841,818	\$25,402,078	1.4%	2.3%